

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re

Chapter 11

DELPHI CORP, et al.,

Case No. 05-44481 (RDD)

Jointly Administered

Debtors

SECOND INTERIM FEE APPLICATION OF
LEGAL COST CONTROL, INC. AS FEE AND EXPENSE ANALYST TO THE
DELPHI FEE AND EXPENSE REVIEW COMMITTEE, FOR ALLOWANCE OF
INTERIM COMPENSATION FOR SERVICES RENDERED FOR THE FOURTH FEE
APPLICATION PERIOD,
OCTOBER 1, 2006 THROUGH AND INCLUDING JANUARY 31, 2007

SUMMARY SHEET

Name of Applicant: Legal Cost Control, Inc.

Authorized to Provide
Professional Services to: Delphi Fee Committee

Date of Retention: June 1, 2006

Period for which compensation
Is sought: October 1, 2006 through January 31, 2007

Total Amount of Compensation sought
As actual, reasonable and necessary,
During these cases: \$480,804.16

Total amount of Expenses sought as
Actual, reasonable and necessary,
During these cases \$0.00

This is an: Interim Application.

The total time expended for the preparation of this application is approximately 10 hours
and the corresponding compensation requested is \$0.00.

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SECOND INTERIM FEE APPLICATION OF
LEGAL COST CONTROL, INC. AS FEE AND EXPENSE ANALYST TO THE
DELPHI FEE COMMITTEE, FOR ALLOWANCE OF INTERIM COMPENSATION
FOR SERVICES RENDERED FOR THE FOURTH FEE APPLICATION PERIOD,
OCTOBER 1, 2006 THROUGH AND INCLUDING JANUARY 31, 2007

TO THE HONORABLE ROBERT D. DRAIN
UNITED STATES BANKRUPTCY JUDGE:

Legal Cost Control, Inc. ("LCC"), Fee and Expense Analyst to the Delphi Fee
Committee ("Fee Committee") respectfully represents:

1. LCC submits this Second Interim Application (the "Second Application") for (i) allowance of compensation in the amount of \$480,804.16 for services rendered by it as Fee and Expense Analyst to the Fee Committee during the period October 1, 2006 through January 31, 2007 (the "Fourth Application Period") and for (ii) allowance of actual and necessary out-of-pocket expenses in the amount of \$0.00 incurred by LCC in rendering such services to the Fee Committee.
2. This Second Application is being made pursuant to Sections 328(a), 330 and 331 of the Bankruptcy Code; the Retention Order (as hereinafter defined), the Interim Compensation Order (as hereinafter defined), and Local Rule 2016-1 of the United States Bankruptcy Court for the Southern District of New York.

I. BACKGROUND

3. On November 4, 2005, this Court entered the revised Interim Compensation Order pursuant to sections 105(a) and 331 of the Bankruptcy Code establishing procedures for monthly compensation and reimbursement of expenses for professionals.
4. On November 4, 2005 this Court entered the Fee Committee Order authorizing the creation of a Fee Committee to (a) establish procedures for the development and submission of budgets by Court-approved professionals, and (b) review the fees and expenses incurred by Court-approved professionals.
5. On June 1, 2006 the Fee Committee engaged LCC as Fee and Expense Analyst;
6. On August 17, 2006 the Court approved the appointment of LCC as Fee and Expense Analyst to the Fee Committee;
7. Professional services for which compensation is sought were rendered pursuant to Chapter 11 of the Bankruptcy Code.

II. THE LCC ENGAGEMENT

8. On June 1, 2006 the Fee Committee engaged LCC as Fee and Expense Analyst;
9. On August 17, 2006, this Court entered the Retention Order, authorizing the Fee Committee to employ LCC as the Fee and Expense Analyst. Specifically, LCC was retained to provide the following professional services: (a) Provide the Fee Committee with computer-generated analyses of the monthly statements and fee applications submitted by the Professionals in the case; (b) Report to the Fee Committee on the compliance or non-compliance of those monthly statements and fee applications with the applicable provisions of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, the United States Trustee's Guidelines, and the Local Rules and General Orders of the United States Bankruptcy Court for the Southern District of New York; (c) Provide the Fee Committee with narrative reports to support and explain the issues associated with LCC's computer-generated analyses; (d) Provide the Fee Committee and Professionals with web-based access to LCC's analyses; (e) Meet on various occasions with the Fee Committee; (f) Provide general consulting services to the Fee Committee consistent with LCC's engagement by the Fee Committee; (g) Provide general support to the

Professionals, to assist the Professionals in the submission of their statements and fee applications to the Fee Committee, consistent with LCC's engagement by the Fee Committee; and (g) Generally support the efforts of the Fee Committee to complete the tasks of the Fee Committee;

10. Pursuant to the Engagement Agreement, the Fee Committee agreed to pay LCC the following fees in consideration for services rendered:

Eight-tenths of one percent (0.80%) of fees and expenses submitted by retained professionals in the Delphi cases.

III. SERVICES PROVIDED BY LCC

11. For and during the Fourth Application Period, LCC rendered the following services on behalf of the Fee Committee: (a) Provided the Fee Committee with computer-generated analyses of the monthly statements and fee applications submitted by the Professionals in the case; (b) Provided the Fee Committee and Professionals with web-based access to LCC's analyses; (c) Provided the Fee Committee with narrative reports to support and explain the issues associated with LCC's computer-generated analyses; (d) Met on various occasions with the Professionals in conjunction with the Fee Committee and/or Professional Staff of the Fee Committee; (e) Provided general consulting services to the Fee Committee consistent with LCC's engagement by the Fee Committee; (f) Provided general support to the Professionals, to assist the Professionals in the submission of their statements and fee applications to the Fee Committee, consistent with LCC's engagement by the Fee Committee; and (g) Generally supported the efforts of the Fee Committee to complete the tasks of the Fee Committee;
12. With regard to the services provided, LCC has never billed its clients based upon the number of hours expended by its professionals and paraprofessionals. Accordingly, LCC does not have hourly billing rates for its personnel nor do its personnel normally maintain detailed hourly time records for the work performed on behalf of its clients. Moreover, pursuant to its Engagement Agreement and the Retention Order, LCC is not required to maintain detailed time records as LCC has been retained on a fixed fee basis (as set forth below).

**IV. LCC'S SECOND APPLICATION FOR
COMPENSATION FOR FEES EARNED
DURING THE FOURTH APPLICATION
PERIOD**

13. Pursuant to the (i) Order, inter alia, Authorizing Employment of Legal Cost Control, Inc. as Fee and Expense Analyst and Granting Related Relief, date August 17, 2006 (the "Retention Order"), (ii) Administrative Order Pursuant to Sections 105 (a) and 331 of the Bankruptcy Code Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals, dated January 17, 2002 (the "Interim Fee Order"), (iii) Order Supplementing Administrative Order Dated November 4, 2005 Establishing Procedures for Interim Compensation; and (iv) Paragraph A.3 of the Administrative Order Regarding Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases dated June 20, 1991, LCC files this Second Fee Application requesting fees of \$480,804.16 and \$0.00 for actual and necessary expenses, for a total payment of \$480,804.16.
14. LCC's fees for the Billing Period have been calculated as follows:
 - For the period October 2006, LCC's Fee was \$213,952.10. See, Statement Of Fees And Disbursements Of Legal Cost Control, Inc. For The Period October 1, 2006 Through And Including October 31, 2006, attached hereto as Exhibit "A;"
 - For November 2006, LCC's Fee was \$140,657.23. See, Statement Of Fees And Disbursements Of Legal Cost Control, Inc. For The Period November 1, 2006 Through And Including November 30, 2006, attached hereto as Exhibit "B;"
 - For the period December 2006, LCC's Fee was \$68,636.71. See, Statement Of Fees And Disbursements Of Legal Cost Control, Inc. For The Period December 1, 2006 Through And Including December 31, 2006, attached hereto as Exhibit "C;"
 - For the period January 2007, LCC's Fee was \$57,558.12. See, Statement Of Fees And Disbursements Of Legal Cost Control, Inc. For The Period January 1, 2007 Through And Including January 31, 2007, attached hereto as Exhibit "D;"
 - LCC's Total Second Interim Application Fee for services rendered during the Fourth Fee Application Period is therefore \$480,804.16.

**V. LCC'S SECOND APPLICATION FOR
REIMBURSEMENT OF ACTUAL AND
NECESSARY OUT-OF-POCKET
EXPENSES INCURRED DURING THE
FOURTH APPLICATION PERIOD**

15. LCC's fee is based upon a Fixed Fee. That Fixed Fee includes all actual, necessary and reasonable out-of-pocket expenses incurred by LCC during the Fourth Application Period. Accordingly, LCC does not seek compensation or reimbursement of any out-of-pocket expenses that were incurred by LCC during the Fourth Application Period.

VI. SUMMARY


16. As of the date of this Second Application, LCC has received payment of 80% of its fees accrued and 0% of fees accrued through January 31, 2007. The following chart summarizes all fees included in this Second Application:

<u>PERIOD(S)</u>	<u>FEES</u>	<u>EXPENSES</u>	<u>AMOUNTS SOUGHT</u>
Oct. 1 – Oct. 31, 2006	\$213,952.10	\$0.00	\$213,952.10
Nov. 1 – Sept. 30, 2006	\$140,657.23	\$0.00	\$140,657.23
Dec. 1 – Dec. 31, 2006	\$68,636.71	\$0.00	\$68,636.71
Jan.1 – Jan. 31, 2007	\$57,558.12	\$0.00	\$57,558.12
 <u>TOTAL</u>	 <u>\$480,804.16</u>	 <u>\$0.00</u>	 <u>\$480,804.16</u>

17. All services for which LCC requests compensation were performed for and on behalf of the Fee Committee and were not rendered on behalf of any other person or entity.
18. There is currently no agreement or understanding between LCC and any other person or entity for the sharing of compensation received or to be received for services rendered in connection with these proceedings.

WHEREFORE, Legal Cost Control, Inc. requests the Court to approve the allowance of LCC's fee in the amount of \$480,804.16 for services rendered from October 1, 2006 through January 31, 2007.

LEGAL COST CONTROL, INC.

By: 
John J. Marquess, Esquire (Admitted in New York Pro Hac Vice)
255 Kings Highway East
Haddonfield, NJ 08033
(856) 216-0800

Dated: March 29, 2007
Haddonfield, NJ

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re

Chapter 11

DELPHI CORP, et al.,

Case No. 05-44481 (RDD)

Jointly Administered

Debtors

CERTIFICATION

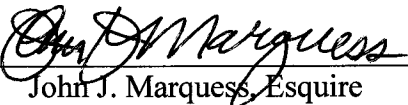
JOHN J. MARQUESS, being duly sworn, deposes and says:

1. I am President of Legal Cost Control, Inc.
2. I have read the foregoing Secondt Application for Allowance of Compensation of Legal Cost Control, Inc., Fee and Expense Analyst to the Delphi Fee Committee, and know the contents thereof. The same are true to the best of my knowledge, except as to matters therein alleged to be upon information and belief, and as to those matters, I believe them to be true. I have personally performed and/or supervised many of the Fee and Expense Analyst services rendered by Legal Cost Control, Inc. and I am thoroughly familiar with all other work performed on behalf of the Fee Committee by the attorneys and paraprofessionals of the corporation.
3. All of the services for which Legal Cost Control, Inc. seeks compensation were performed for and on behalf of the Fee Committee and not on behalf of any other person or entity.
4. In accordance with Bankruptcy Rule 2016(a) and § 504 of the Bankruptcy Code, no agreement or understanding exists between the Applicant and

any other person for the sharing of compensation to be received in
connection with the within cases.

I HEREBY CERTIFY that the foregoing statements made by me are true. I am aware
that if any of the foregoing statements made by me are false, I am subject to punishment.

LEGAL COST CONTROL, INC.

By: 
John J. Marquess, Esquire
President
255 Kings Highway East, First Floor
Haddonfield, NJ 08033
(856) 216-0800
(856) 216-0800 Facsimile
Fee and Expenses Analyst

DATED: March 29, 2007

LEGAL COST CONTROL, INC.
John J. Marquess, Esquire
255 Kings Highway East, Suite A-3
Haddonfield, NJ 08033
Telephone: 856.216.0800
Facsimile: 856.216.1736

Fee and Expense Analyst

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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AFFIDAVIT OF SERVICE

STATE OF NEW JERSEY)
) SS:
COUNTY OF CAMDEN)


Jane Woods, being duly sworn, deposes and says:

I am a resident of the United States, over the age of eighteen years, and am not a party to or interested in the above-captioned cases. I am employed by Legal Cost Control, Inc., Fee and Expense Analyst.

On the 29th of March 2007, I caused a copy of the following document:

SECOND INTERIM FEE APPLICATION OF LEGAL COST CONTROL, INC.,
FOR SERVICES RENDERED AND EXPENSES INCURRED FROM
OCTOBER 1, 2006 THROUGH JANUARY 31, 2007,

to be served upon the parties identified on Exhibit 1 attached hereto by securely enclosing a true copy of the aforementioned document in a properly addressed wrapper and causing the same to be delivered into the custody of a Federal Express Representative for next business day delivery.


Jane Woods

Sworn to and subscribed before
me this 29th day of March 2007

Notary Public
My Commission Expires:

MARY ANN CUNNINGHAM
NOTARY PUBLIC OF NEW JERSEY
MY COMMISSION EXPIRES JAN. 14, 2010

Sworn to and subscribed before me
this 29th day of March 2007.

EXHIBIT “1”

OCTOBER 2006

[illegible]

[illegible]

[illegible]

	A	B	C	D	E	F	G	H	I	J
		FEES	EXPENSES	TOTAL	RETAINER APPLIED AMOUNT	DISCOUNT - WRITE OFF AMOUNT	DISCOUNT/WRITE OFF DESCRIPTION PROVIDED BY FIRM	LCC FEE	COMMENTS	Billed Totals
1	Jaecle, Fleischmann and Mugel, LLP									
85										
86	October 2006	\$59,402.50	\$14,097.96	\$73,500.46				\$58,800.37		
87	Totals	\$59,402.50	\$14,097.96	\$73,500.46				\$58,800.37		\$73,500.46
88										
89										
90	Jeffries and Company									
91	October 2005	Flat Fee	\$1,092.98	\$1,092.98				\$874.38		
92	November 2005	Flat Fee	\$3,694.71	\$3,694.71				\$2,955.77		
93	December 2005	Flat Fee	\$7,193.48	\$7,193.48				\$5,754.78		
94	January 2006	Flat Fee	\$10,696.41	\$10,696.41				\$8,557.13		
95	February 2006	Flat Fee	\$8,217.74	\$8,217.74				\$6,574.19		
96	March 2006	Flat Fee	\$41,522.79	\$41,522.79				\$33,218.23		
97	April 2006	Flat Fee	\$4,805.19	\$4,805.19				\$3,844.15		
98	May 2006	Flat Fee	\$6,900.64	\$6,900.64				\$5,520.51		
99	June 2006	Flat Fee	\$5,235.60	\$5,235.60				\$4,188.48		
100	July 2006	Flat Fee	\$4,963.40	\$4,963.40				\$3,970.72		
101	August 2006	Flat Fee	\$6,237.41	\$6,237.41				\$4,989.93		
102	September 2006	Flat Fee	\$17,896.95	\$17,896.95				\$14,317.56		
103	Totals	\$0.00	\$118,457.30	\$118,457.30				\$94,765.84		\$118,457.30
104										
105										
106	KPMG LLP									
	November 2005	\$245,532.50	\$8,619.00	\$254,151.50	\$79,962.50	\$22,359.76	Agreed upon Rate Discount (per IES Engagement Letter)/Less 50% Travel (633.75)	\$203,321.20		
107										
	December 2005	\$119,274.50	\$3,524.00	\$122,798.50		\$8,961.60	Agreed upon Rate Discount (per IES Engagement Letter)	\$98,238.80		
108										
109	January 2006	\$335,510.00	\$5,488.00	\$340,998.00		\$2,485.65	Agreed upon Rate Discount (per IES Engagement Letter)	\$272,798.40	KPMG CHARGED A TOTAL OF	
110	February 2006	\$342,677.50	\$24,614.25	\$367,291.75		\$9,119.40	Agreed upon Rate Discount (per IES Engagement Letter)	\$293,833.40	KPMG CHARGED A TOTAL OF	
111	March 2006	\$4,393,087.50	\$231,875.44	\$4,624,962.94		\$678,253.50	Agreed upon Rate Discount (per IES Engagement Letter)	\$3,699,970.35	KPMG CHARGED A TOTAL OF	
	April 2006	\$1,183,741.50	\$64,652.28	\$1,248,393.78		\$95,292.10	Agreed upon Rate Discount (per IES Engagement Letter)	\$998,715.02	KPMG CHARGED A TOTAL OF	
112								\$424735.00	FOR	

there was a duplicate invoice and it was deleted.

A	B	C	D	E	F	G	H	I	J
	FEES	EXPENSES	TOTAL	RETAINER APPLIED AMOUNT	DISCOUNT - WRITE OFF AMOUNT	DISCOUNT/WRITE OFF DESCRIPTION PROVIDED BY FIRM	LCC FEE	COMMENTS	Billed Totals
1									
138	December 2005	\$10,818.00	\$850.66	\$11,668.66	OK		\$9,334.93		
139	January 2006	\$38,081.00	\$2,598.36	\$40,679.36	OK		\$32,543.49		
140	March 2006	\$27,459.50	\$2,906.79	\$30,366.29	OK		\$24,293.03		
141	April 2006	\$33,302.00	\$1,431.61	\$34,733.61	OK		\$27,786.89		
142	May 2006	\$49,526.00	\$2,250.64	\$51,776.64	OK		\$41,421.31		
143	June 2006	\$47,705.50	\$2,862.17	\$50,567.67	OK		\$40,454.14		
144	July 2006	\$33,948.00	\$2,438.50	\$36,386.50	OK		\$29,109.20		
145	August 2006	\$55,131.00	\$1,968.68	\$57,099.68	OK		\$45,679.74		
146	Totals	\$313,561.07	\$18,908.48	\$330,868.48			\$264,694.78		\$330,868.48
147									
148	Quinn, Emanuel Urquhart, Oliver and Hedges LLP								
149	October 2005	\$3,124.50	\$271.78	\$3,396.28			\$2,717.02	Fee Statement and Data file are off by \$1. Computational error - Fee	
150	November 2005	\$22,591.50	\$906.24	\$23,497.74			\$18,798.19	Statement is 15 Data file are off by \$143. Computational error - HIGHER	
151	December 2005	\$51.00	\$72.36	\$123.36	OK		\$98.69		
152	July 2006	\$4,461.00	\$592.82	\$5,053.82	OK		\$4,043.06		
153	Totals	\$30,228.00	\$1,843.20	\$32,071.20			\$25,656.96		\$32,071.20
154									
155									
156	Rader Fishman and Grauer LLP								
157	October 2005	\$13,872.00	\$14,483.20	\$28,355.20	OK		\$22,684.16		
158	November 2005	\$22,109.00	\$14,884.14	\$36,993.14			\$29,594.51		
159	December 2005	\$21,297.00	\$15,045.30	\$36,297.00	OK		\$29,037.60	Invoice for nov had dec dates so the the month of dec was overstated. I have corrected	
160	March 2006	\$18,671.75	\$21,530.18	\$40,201.93	OK		\$32,161.54		

[illegible]

EXHIBIT “2”

NOVEMBER 2006

LCC'S FOURTH MONTHLY STATEMENT - NOVEMBER 06	FEES	EXPENSES	TOTAL	DISCOUNT - WRITE OFF AMOUNT	DISCOUNT - WRITE OFF DESCRIPTION	LCC FEE	BILLED TOTALS
Client							
Blake, Cassels and Graydon LLP							
September 2006	\$25,603.00	\$343.55	\$25,946.55				
TOTALS	\$25,603.00	\$343.55	\$25,946.55			\$207.57	\$25,946.55
Ma							
Butzel, Long							
October 2006	\$133,728.84	\$3,008.12	\$136,736.96	Line item credits totalled \$784.20			
TOTALS	\$133,728.84	\$3,008.12	\$136,736.96			\$1,093.90	\$136,736.96
29/07 1							
Deloitte and Touche LLP							
August 2006	\$212,609.50	\$0.00	\$212,609.50	\$42,521.90 per engagement letter			
September 2006	\$23,596.00	\$0.00	\$23,596.00				
TOTALS	\$236,205.50	\$0.00	\$236,205.50			\$1,889.64	\$236,205.50
22							
9/07 2							
Dickinson Wright PLLC							
May 2006	\$66,733.00	\$5,428.47	\$72,161.47				
TOTALS	\$66,733.00	\$5,428.47	\$72,161.47			\$577.29	\$72,161.47
File							
Ernst & Young LLP							
April 2006	\$175,478.00	\$56,180.00	\$231,658.00				
August 2006	\$318,312.00	\$14,480.00	\$332,792.00				
TOTALS	\$493,790.00	\$70,660.00	\$564,450.00			\$4,515.60	\$564,450.00
031-rdd							
FTI Consulting, Inc.							
September 2006	\$2,384,810.06	\$155,574.67	\$2,540,384.73	\$213,969.00 Fee Accomodation			
TOTALS	\$2,384,810.06	\$155,574.67	\$2,540,384.73			\$20,323.08	\$2,540,384.73
0							
Groom Law Group							

December 2005	\$74,244.50	\$4,214.65	\$78,459.15	\$1,592.75	10% Discount (2 invoices)		
January 2006	\$37,228.00	\$273.85	\$37,501.85	\$3,764.30	10% Discount		
July 2006	\$47,718.90	\$1,340.59	\$49,059.49	\$5,302.10	10% Discount		
TOTALS	\$159,191.40	\$5,829.09	\$165,020.49			\$1,320.16	\$165,020.49
Howard and Howard Attorneys, P.C.							
Sep-06	\$48,311.50	\$3,255.68	\$51,567.18				
October 2006	\$40,157.50	\$3,978.89	\$44,136.39				
TOTALS	\$88,469.00	\$7,234.57	\$95,703.57			\$765.63	\$95,703.57
KPMG LLP							
September 2006	\$18,651.00	\$0.00	\$18,651.00	LCC reviewed fees of \$18,651.00 and expenses of \$3,325.00. LCC did not review or charge for review of the "flat fee" charges.			
TOTALS	\$18,651.00	\$0.00	\$18,651.00			\$149.21	\$18,651.00
Fatham and Watkins LLP							
September 2006	\$742,937.50	\$34,151.21	\$777,088.71	LCC reviewed \$34,151.21 in expenses. The firm provided line item expense credits of \$737.98			
TOTALS	\$742,937.50	\$34,151.21	\$777,088.71			\$6,216.71	\$777,088.71
Mesirow Financial Consulting, LLC							
September 2006	\$447,796.00	\$2,627.00	\$450,423.00				
TOTALS	\$447,796.00	\$2,627.00	\$450,423.00			\$3,603.38	\$450,423.00

[illegible]

EXHIBIT “3”

DECEMBER 2006

LCC'S FIFTH MONTHLY STATEMENT - DECEMBER 06	FEES	EXPENSES	TOTAL	DISCOUNT-WRITE OFF AMOUNT	DISCOUNT - WRITE OFF DISCRPTION	LCC FEE	BILLED TOTALS
Blake, Cassels and Graydon LLP							
October 2006	89668.5 (CAD)	506.44(CAD)	\$82,729.30				
Sub-Total for Firm - CDN	89668.5(CAD)	506.44(CAD)	\$82,729.30	Note: column D for Blake represents the conversion from "CAD" to "USD"		\$661.83	\$82,729.30
Main Document							
Buck Consultants							
June	\$93,189.00	\$0.00	\$93,189.00				
July	\$12,528.00	\$0.00	\$12,528.00				
August 2006	\$15,680.00	\$0.00	\$15,680.00				
September 2006	\$3,616.00	\$0.00	\$3,616.00				
October 2006	\$4,936.00	\$0.00	\$4,936.00				
Sub-Total for Firm	\$129,949.00	\$0.00	\$129,949.00			\$1,039.59	\$129,949.00
Entered 06							
Entered 06							
Butzel, Long							
September 2006	\$119,419.70	\$849.39	\$120,269.09				
Sub-Total for Firm	\$119,419.70	\$849.39	\$120,269.09			\$962.15	\$120,269.09
03/29/06							
Eadwalader, Wickersham, and Taft, LLP							
August 2006	\$11,120.00	\$462.91	\$11,582.91				
September 2006	\$1,995.00	\$9.15	\$2,004.15				
Sub-Total for Firm	\$13,115.00	\$472.06	\$13,587.06			\$108.70	\$13,587.06
Doc 74							
Cantor Colburn, LLP							
September 2006	\$292,547.00	\$48,641.14	\$341,188.14				
Sub-Total for Firm	\$292,547.00	\$48,641.14	\$341,188.14			\$2,729.51	\$341,188.14
5-4448							
Govington and Burling LLP							
August 2006	\$38,719.50	\$1,211.87	\$39,931.37				

September 2006	\$171,765.00	\$9,121.57	\$180,886.57	one of the data files for Sept is short by \$2,551.60. LCC only bills for the amount reviewed.			
October 2006	\$62,387.50	\$3,857.32	\$66,244.82				
Sub-Total for Firm	\$272,872.00	\$14,190.76	\$287,062.76			\$2,296.50	\$287,062.76
Dickinson Wright PLLC							
November 2006	\$16,268.00	\$993.24	\$17,261.24				
Sub-Total for Firm	\$16,268.00	\$993.24	\$17,261.24			\$138.09	\$17,261.24
Ernst & Young LLP							
June 2006	\$370,459.00	\$45,962.00	\$416,421.00				
September 2006	\$460,809.20	\$15,705.00	\$476,514.20				
Sub-Total for Firm	\$831,268.20	\$61,667.00	\$892,935.20			\$7,143.48	\$892,935.20
Held, Frank, Harris, Shriver & Jacobson							
October 2006	\$573,284.50	\$26,875.78	\$600,160.28				
Sub-Total for Firm	\$573,284.50	\$26,875.78	\$600,160.28			\$4,801.28	\$600,160.28
FBI Consulting, Inc.							
October 2006	\$2,214,727.00	\$192,715.84	\$2,407,442.84				
Sub-Total for Firm	\$2,214,727.00	\$192,715.84	\$2,407,442.84			\$19,259.54	\$2,407,442.84
Groom Law Group							
September 2006	\$16,470.50	\$925.83	\$17,396.33	fee statement = \$20,507.50 fees - \$1,408.89 expenses. The data file totals the amounts in column b,c,&d. LCC only bills on the amount received and reviewed			
Oct-06	\$23,246.00	\$132.51	\$23,378.51				

[illegible]

[illegible]

EXHIBIT “4”

JANUARY 2007

LCC'S SIXTH MONTHLY STATEMENT - JANUARY 07		FEES	EXPENSES	TOTAL	DISCOUNT - WRITE OFF AMOUNT	DISCOUNT - WRITE OFF DISCRPTION	LCC FEE	BILLED TOTALS
Banner and Witcoff, Ltd								
June 2006		\$14,075.00	\$738.83	\$14,813.83				
July 2006		\$9,969.50	\$34.50	\$10,004.00				
September 2006		\$17,401.00	\$148.63	\$17,549.63				
October 2006		\$13,421.50	\$0.99	\$13,422.49				
November 2006		\$39,909.50	\$25.34	\$39,934.84				
December 2006		\$23,968.00	\$429.19	\$24,397.19				
Sub-Total for Firm		\$118,744.50	\$1,377.48	\$120,121.98			\$960.98	\$120,121.98
28:12								
Blake, Cassels and Graydon LLP								
November 2006		\$34,617.00	\$1,092.77	\$35,709.77				
Sub-Total for Firm		\$34,617.00	\$1,092.77	\$35,709.77			\$285.68	\$35,709.77
03/29								
Buzzel, Long								
November 2006		\$93,257.97	\$1,432.27	\$94,690.24				
Sub-Total for Firm		\$93,257.97	\$1,432.27	\$94,690.24			\$757.52	\$94,690.24
09/07								
Govington and Burling LLP								
November 2006		\$57,426.00	\$1,376.76	\$58,802.76				
Sub-Total for Firm		\$57,426.00	\$1,376.76	\$58,802.76			\$470.42	\$58,802.76
File								
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LA Piper US LLP								
October 2005		\$6,446.50	\$229.55	\$6,676.05				
November 2005		\$8,659.00	\$5.40	\$8,664.40				
December 2005		\$4,572.50	\$0.00	\$4,572.50				
January 2006		\$11,713.00	\$303.90	\$12,016.90				
February 2006		\$14,734.50	\$1.20	\$14,735.70				
March 2006		\$43,548.00	\$1,157.10	\$44,705.10				
April 2006		\$24,962.00	\$151.20	\$25,113.20				
May 2006		\$68,065.25	\$344.70	\$68,409.95				
June 2006		\$89,228.00	\$1,399.23	\$90,627.23				
July 2006		\$108,549.50	\$3,401.30	\$111,950.80				
August 2006		\$18,285.50	\$2,710.14	\$20,995.64				
September 2006		\$1,973.50	\$177.64	\$2,151.14				
November 2006		\$22,080.50	\$3,724.14	\$25,804.64				

Sub-Total for Firm	\$422,817.75	\$13,605.50	\$436,423.25				\$3,491.39	\$436,423.25
Ernst & Young LLP								
May 2006	\$173,596.60	\$18,575.00	\$192,171.60					
Sub-Total for Firm	\$173,596.60	\$18,575.00	\$192,171.60				\$1,537.37	\$192,171.60
Fried, Frank, Harris, Shriver & Jacobson								
November 2006	\$520,832.00	\$13,289.16	\$534,121.16					
Sub-Total for Firm	\$520,832.00	\$13,289.16	\$534,121.16				\$4,272.97	\$534,121.16
FTI Consulting, Inc.								
November 2006	\$1,676,423.76	\$141,938.97	\$1,818,362.73					
Sub-Total for Firm	\$1,676,423.76	\$141,938.97	\$1,818,362.73				\$14,546.90	\$1,818,362.73
Groom Law Group								
November 2006	\$29,390.50	\$1,026.47	\$30,416.97					
Sub-Total for Firm	\$29,390.50	\$1,026.47	\$30,416.97					
December 2006	\$5,273.50	\$1,695.09	\$6,968.59					
Sub-Total for Firm	\$5,273.50	\$1,695.09	\$6,968.59					
Howard and Howard Attorneys, P.C.								
December 2006	\$29,614.00	\$4,260.09	\$33,874.09					
Sub-Total for Firm	\$29,614.00	\$4,260.09	\$33,874.09				\$270.99	\$33,874.09
Jones Lang LaSalle								
November 2006	\$63,243.26	\$0.00	\$63,243.26					
December 2006	\$69,151.66	\$740.04	\$69,891.70					
Sub-Total for Firm	\$132,394.92	\$740.04	\$133,134.96				\$1,065.08	\$133,134.96

KPMG LLP									
November 2006		\$1,900,366.60	\$142,821.46	\$2,043,188.06	\$689,184.20	Firm billed client \$1,211,182.40 in fees due to "Adjusted Discounted Fees" See Exhibit A in fee statement. ("Voluntary Reduction in Fee Preparation" = \$56,274.10; "Agreed upon rate discount" = \$632,910.10.			
Sub-Total for Firm		\$1,853,496.60	\$142,821.46	\$1,996,318.06			\$15,970.54	\$1,996,318.06	
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Latham and Watkins LLP									
November 2006		\$791,322.00	\$36,856.54	\$828,178.54					
Sub-Total for Firm		\$791,322.00	\$36,856.54	\$828,178.54			\$6,625.43	\$828,178.54	
03/29/07									
Mesirow Financial Consulting, LLC									
November 2006		\$288,583.00	\$11,665.00	\$300,248.00	\$4,110.00	Firm billed client \$284,473 for fees. This is due to a reduction of \$4,110 for Less Travel time @ 1/2 billing rates.			
Sub-Total for Firm		\$288,583.00	\$11,665.00	\$300,248.00			\$2,401.98	\$300,248.00	
05-4481-rdd Doc 7471									
Rader Fishman and Grauer LLP									
July 2006		\$38,000.00	\$25,241.03	\$63,241.03					
August 2006		\$40,691.00	\$25,026.02	\$65,717.02					

September 2006	\$51,433.00	\$26,414.87	\$77,847.87						
Sub-Total for Firm	\$130,124.00	\$76,681.92	\$206,805.92					\$1,654.45	\$206,805.92
Rothschild Inc									
July 2006	\$0.00	\$45,287.89	\$45,287.89						
Sub-Total for Firm	\$0.00	\$45,287.89	\$45,287.89					\$362.30	\$45,287.89
Main Document									
Shearman and Sterling LLP									
September 2006	\$67,575.00	\$3,067.04	\$70,642.04						
December 2006	\$69,487.70	\$3,184.21	\$72,671.91						
Sub-Total for Firm	\$96,818.00	\$5,392.85	\$102,210.85					\$817.69	\$102,210.85
Thompson Hine and Flory, LLP									
October 2005	\$6,747.00	\$918.03	\$7,665.03						
November 2005	\$22,413.00	\$2,309.55	\$24,722.55						
December 2005	\$21,290.00	\$8,324.70	\$29,614.70						
January 2006	\$32,283.00	\$4,529.30	\$36,812.30						
February 2006	\$37,440.50	\$3,836.75	\$41,277.25						
March 2006	\$23,959.00	\$5,046.11	\$29,005.11						
April 2006	\$13,199.00	\$1,908.18	\$15,107.18						
May 2006	\$23,227.00	\$2,327.60	\$25,554.60						
June 2006	\$22,943.50	\$5,163.45	\$28,106.95						
July 2006	\$12,354.75	\$4,515.90	\$16,870.65						
August 2006	\$12,456.50	\$1,185.65	\$13,642.15						
December 2006	\$27,989.50	\$1,669.14	\$29,658.64						
Sub-Total for Firm	\$256,302.75	\$41,734.36	\$298,037.11					\$2,384.30	\$298,037.11
Togut, Segal & Segal LLP									
October 2006	\$122,139.50	\$486.19	\$122,625.69						
Sub-Total for Firm	\$122,139.50	\$486.19	\$122,625.69					\$981.01	\$122,625.69
Wilmer, Cutler, Pickering, Hale and Dorr LLP									
January 2006	\$61,478.50	\$1,411.92	\$62,890.42						
August 2006	\$6,757.50	\$499.15	\$7,256.65						
September 2006	\$17,767.50	\$222.87	\$17,990.37						
December 2006	\$20,712.50	\$730.04	\$21,442.54						
Sub-Total for Firm	\$106,716.00	\$2,863.98	\$109,579.98					\$876.64	\$109,579.98

